

Exhibit  
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We have examined the record of proceedings authorizing the issue of (i) \$67,340,000 in aggregate principal amount of the Revenue Bonds, Series 2013B (Tax-Exempt) (the "*Series 2013B Bonds*"), (ii) \$10,000,000 in aggregate principal amount of the Revenue Bonds, Series 2013C (Taxable) (the "*Series 2013C Bonds*"), and (iii) \$4,500,000 in aggregate principal amount of the Revenue Bonds, Series 2013D (Taxable) (the "*Series 2013D Bonds*") and, together with the Series 2013B Bonds and Series 2013C Bonds, the "*Series 2013 Bonds*") of the South Dakota Building Authority (the "*Authority*"), a body corporate and politic, duly created and organized under the provisions of "An Act to create the South Dakota Building Authority and to define its powers and duties," approved March 14, 1967, as amended, for the purpose of providing funds (i) to finance certain capital improvements to facilities of the State of South Dakota, and (ii) to pay certain costs of issuance in connection with the issuance of the Series 2013 Bonds.

The Series 2013 Bonds are issued under and pursuant to the provisions of said above mentioned Act, together with all other laws amendatory thereof and supplemental thereto, and pursuant to a Resolution adopted by said Authority on March 8, 1984, entitled "Resolution Authorizing and Providing for the Issue of Revenue Refunding Bonds by the South Dakota Building Authority," as supplemented (the "*Resolution*").

The Series 2013 Bonds are dated the date of original issuance thereof, shall be issued as fully registered bonds, and shall be of the denomination of \$5,000 each, and any integral multiple thereof (but no single Series 2013 Bond shall represent principal maturing on more than one date).

The Series 2013B Bonds shall be numbered from one upwards and shall mature in the following amounts on June 1 in the following years and bear interest per annum as follows:

MATURITY (JUNE 1)	PRINCIPAL	INTEREST RATE COUPON	MATURITY (JUNE)	PRINCIPAL	INTEREST RATE COUPON
2018	\$ 25,000	4.000%	2025	\$ 3,110,000	5.000%
2019	2,320,000	5.000%	2026	3,265,000	5.000%
2020	2,435,000	5.000%	2027	3,430,000	5.000%
2021	2,560,000	5.000%	2028	3,600,000	5.000%
2022	2,685,000	5.000%	2033	20,890,000	5.000%
2023	2,820,000	5.000%	2038	17,235,000	5.000%
2024	2,965,000	5.000%			

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The Series 2013C Bonds shall be numbered from one upwards and shall mature in the following amounts on June 1 in the following years and bear interest per annum as follows:

<u>MATURITY</u> <u>(JUNE 1)</u>	<u>PRINCIPAL</u>	<u>INTEREST</u> <u>RATE</u> <u>COUPON</u>	<u>MATURITY</u> <u>(JUNE)</u>	<u>PRINCIPAL</u>	<u>INTEREST</u> <u>RATE</u> <u>COUPON</u>
2014	\$ 1,125,000	0.451%	2017	\$ 2,230,000	1.747%
2015	2,190,000	0.760%	2018	2,245,000	2.197%
2016	2,210,000	1.109%			

The Series 2013D Bonds shall be numbered from one upwards and shall mature in the following amounts on June 1 in the following years and bear interest per annum as follows:

<u>MATURITY</u> <u>(JUNE 1)</u>	<u>PRINCIPAL</u>	<u>INTEREST</u> <u>RATE</u> <u>COUPON</u>	<u>MATURITY</u> <u>(JUNE)</u>	<u>PRINCIPAL</u>	<u>INTEREST</u> <u>RATE</u> <u>COUPON</u>
2014	\$ 60,000	0.451%	2021	135,000	3.630%
2015	120,000	0.760%	2022	140,000	3.930%
2016	120,000	1.109%	2023	145,000	4.130%
2017	120,000	1.747%	2024	150,000	4.330%
2018	125,000	2.197%	2028	670,000	4.980%
2019	125,000	2.894%	2033	1,060,000	5.619%
2020	130,000	3.294%	2038	1,400,000	5.769%

The Series 2013 Bonds are callable for redemption prior to maturity upon the terms and conditions recited therein.

We are of the opinion that such proceedings show lawful authority for the issue of said Series 2013 Bonds under the laws of the State of South Dakota now in force.

We further certify that we have examined the form of bond prescribed for said issue and find the same in due form of law, and in our opinion the Series 2013 Bonds are valid and legally binding obligations of the Authority according to their terms, and together with such additional bonds as have been and that may be issued on a parity therewith (under and subject to the provisions of the Resolution) are payable ratably and equally as to both principal and interest solely and only from the revenues derived from the operation, management or use of facilities leased by the Authority, including all income and revenue (except amounts to be set aside for administrative expenses as provided in the Resolution) derived from leases, including supplements thereto, duly authorized and entered into by the Authority pertaining to said facilities.

Subject to the condition that the Authority comply with certain covenants made to satisfy pertinent requirements of the Internal Revenue Code of 1986, as amended (the "Code"), interest on the Series 2013B Bonds is excluded from the gross income of the holders thereof for federal income tax purposes and will not be treated as an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations. Interest on the Series 2013B Bonds will, however, be taken into account as an adjustment in computing the corporate alternative minimum tax for certain corporations. Failure to comply with certain of the above-referenced covenants could cause interest on the Series 2013B Bonds to be included in gross income, in some cases retroactive to the date



of issuance of the Series 2013B Bonds. Ownership of the Series 2013B Bonds may result in other federal income tax consequences to certain taxpayers. We express no opinion regarding any such collateral consequences arising with respect to the Series 2013B Bonds.

In rendering this opinion, we have relied upon certifications of the Authority and certain other parties with respect to certain material facts solely within their knowledge relating to the facilities to be financed with the Series 2013B Bonds, the application of the proceeds of the Series 2013B Bonds and certain other matters pertinent to the Series 2013B Bonds.

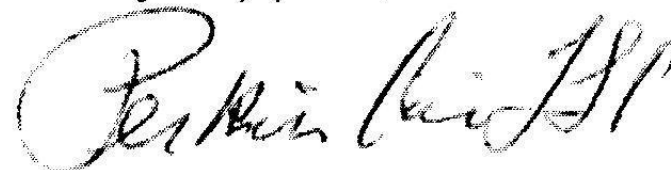
Interest on the Series 2013C Bonds and Series 2013D Bonds is *not* excluded from the gross income of the holders thereof for federal income tax purposes. With respect to the Series 2013C Bonds and Series 2013D Bonds (the "*Taxable Series Bonds*"), this opinion is not intended or written to be used, and cannot be used, by any purchaser of Taxable Series Bonds for the purpose of avoiding any penalties that may be imposed on such purchaser under the Code. Purchasers of Taxable Series Bonds should seek advice based on their own particular circumstances from an independent tax advisor. This opinion is being delivered to support the promotion or marketing of the Taxable Series Bonds.

The rights of the registered owners of the Series 2013 Bonds and the enforceability of provisions of the Series 2013 Bonds, the Resolution and Leases may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights. Enforcement of provisions of the Series 2013 Bonds, the Resolution and Leases by an equitable or similar remedy is subject to general principles of law or equity governing such a remedy, including the exercise of judicial discretion whether to grant any particular form of relief.

This opinion is given as of the date hereof and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

We express no opinion as to the accuracy, adequacy or completeness of the Official Statement relating to the Series 2013 Bonds.

Very truly yours,

A handwritten signature in cursive script, likely representing a partner or attorney at Perkins Coie LLP.

PERKINS COIE LLP